

SCHEDULE 1

NON-IAS INDIVIDUAL ACCOUNTS

PART 2

ACCOUNTING PRINCIPLES AND RULES

*SECTION B*

*HISTORICAL COST ACCOUNTING RULES*

**Preliminary**

**16.** Subject to Sections C and D of this Part of this Schedule, the amounts to be included in respect of all items shown in an LLP's accounts must be determined in accordance with the rules set out in this Section.